AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-3 (Canceled).

Claim 4 (Previously Presented): The dry analytical element as claimed in claim 14, wherein the shape of the compartment is tetragon.

Claim 5 (Previously Presented): The dry analytical element as claimed in claim 14, wherein the shape of the compartment is hexagon.

Claim 6 (Previously Presented): The dry analytical element as claimed in claim 14, wherein the shape of the compartment is circular.

Claim 7 (Currently Amended): A dry analytical element consisting essentially of:

a water impermeable support;

a mesh layer, wherein said mesh layer has an aperture diameter of 0.05 to 7.5 mm and defines compartments on the surface of said water impermeable support, said compartments having:

a hydrophilic bottom surface, wherein said hydrophilic bottom surface is ~~a polymer~~ coated with a transparent, water soluable, swelling, hydrophilic polymer having a thickness of 2 to 100 μm in dry state, and

an open top surface; and

all ~~reagent~~ reagents necessary for analysis in said compartments.

Claim 8 (Previously Presented): The dry analytical element as claimed in claim 7, wherein said hydrophilic bottom surface is disposed between said water impermeable support and said mesh layer.

Claim 9 (Canceled).

Claim 10 (Previously Presented): The dry analytical element as claimed in claim 8, wherein said mesh layer is a punching sheet, further wherein said punching sheet is hydrophilic.

Claim 11 (Previously Presented): The dry analytical element as claimed in claim 7, wherein the shape of the mesh layer is tetragon.

Claim 12 (Previously Presented): The dry analytical element as claimed in claim 7, wherein the shape of the mesh layer is hexagon.

Claim 13 (Previously Presented): The dry analytical element as claimed in claim 7, wherein the shape of the mesh layer is circular.

Claim 14 (Currently Amended): A dry analytical element consisting essentially of:

a water impermeable support;

a water impermeable frame body which defines a compartment ~~in~~ on said water impermeable support, said compartment having:

a hydrophilic bottom surface, wherein said hydrophilic bottom surface is ~~a polymer~~ coated with a transparent, water soluable, swelling, hydrophilic polymer having a thickness of 2 to 100 μm in dry state, and

an open top surface; and

all ~~reagent~~ reagents necessary for analysis in said compartment.

Claim 15 (New): The dry analytical element as claimed in claim 7, wherein said polymer is a member selected from the group consisting of polyvinyl alcohol, polyacrylamide, polyvinyl pyrrolidine, polymethyl vinyl ether, copolymer of polyacrylamide and polyvinyl pyrrolidone, methyl cellulose derivative, crosslinked starch-acrylate graft copolymer, crosslinked polyacrylic acid, gelatin, gelatin derivative and carboxymethyl starch.

Claim 16 (New): The dry analytical element as claimed in claim 7, wherein said water impermeable support is transparent film of from 50 μm to 1 mm in thickness made of a member selected from the group consisting of polyethylene terephthalate, polycarbonate of biphenol A, polystyrene and cellulose ester.

Claim 17 (New): The dry analytical element as claimed in claim 14, wherein said polymer is a member selected from the group consisting of polyvinyl alcohol, polyacrylamide, polyvinyl pyrrolidine, polymethyl vinyl ether, copolymer of polyacrylamide and polyvinyl pyrrolidone, methyl cellulose derivative, crosslinked starch-acrylate graft copolymer, crosslinked polyacrylic acid, gelatin, gelatin derivative and carboxymethyl starch.

Claim 18 (New): The dry analytical element as claimed in claim 14, wherein said water impermeable support is transparent film of from 50 μm to 1 mm in thickness made of a member selected from the group consisting of polyethylene terephthalate, polycarbonate of biphenol A, polystyrene and cellulose ester.